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*Attorneys for Berkadia Commercial Mortgage, LLC*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

GRAND MANOR HEALTH RELATED FACILITY, INC.,  
Plaintiff,

– against –

HAMILTON EQUITIES COMPANY, HAMILTON  
EQUITIES, INC., ROBERT NOVA, SUZAN  
CHAIT-GRANDT, MACRON & COWHEY, P.C.,  
and JOHN MACRON,

Defendants.

HAMILTON EQUITIES COMPANY, HAMILTON  
EQUITIES, INC., ROBERT NOVA, SUZAN  
CHAIT-GRANDT, MACRON & COWHEY, P.C., and  
JOHN MACRON,

Defendants/  
Interpleading Plaintiffs,

– against –

BERKADIA COMMERCIAL MORTGAGE, LLC  
and the UNITED STATES DEPARTMENT OF HOUSING  
AND URBAN DEVELOPMENT,

Interpleaded Defendants.

HAMILTON EQUITIES COMPANY, HAMILTON  
EQUITIES, INC., ROBERT NOVA, SUZAN  
CHAIT-GRANDT, MACRON & COWHEY, P.C., and  
JOHN MACRON,

Defendants/  
Third-Party Plaintiffs,

– against –

GRAND MANOR HEALTH RELATED FACILITY,  
GARFUNKEL WILD, P.C., ROY W. BREITENBACH,  
ESQ., and MARTIN LIEBMAN.,

Third-Party Defendants.

Case No.: 12 Civ. 4916 (JGK)

**DECLARATION OF  
STEVEN S. RAND, ESQ.  
IN SUPPORT OF  
MOTION TO DISMISS  
SUPPLEMENTAL COMPLAINT  
AS AGAINST INTERPLEADER  
DEFENDANT BERKADIA  
COMMERCIAL MORTGAGE, LLC**

STATE OF NEW YORK,  
COUNTY OF NEW YORK.

STEVEN S. RAND, a member of the bar of this Court, declares the following:

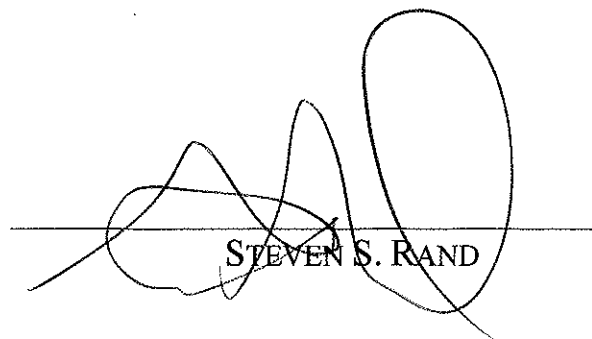
1. I am a member of Zeichner Ellman & Krause LLP, counsel to interpleader-defendant Berkadia Commercial Mortgage, LLC. I make this declaration in support of Berkadia Commercial Mortgage, LLC's motion to dismiss the interpleader complaint pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure.

2. Attached as Exhibit A is a copy of the Supplemental Interpleader Complaint dated October 22, 2012.

3. We have submitted a short Declaration of Michael Mason, an officer of Berkadia Commercial Mortgage, LLC in support of this motion to dismiss the Supplemental Interpleader Complaint pursuant to Federal Rule 12(b)6 for failure to state a claim. To the limited extent that the Mason Declaration addresses matters outside the Supplemental Interpleader Complaint and the exhibits thereto, we respectfully request that the Court consider such information pursuant to Federal Rule 12(d) and convert this motion to a motion for summary judgment under Federal Rule 56.

Pursuant to 28 U.S.C. § 1746, I declare under the penalties of perjury that the foregoing is true and correct.

Dated: December 21, 2012



STEVEN S. RAND